Registered number: 04950466

D & K LANDSCAPE SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Shaw Austin

Chartered Accountants

45 City Road
Chester
CH1 3AE

Contents

D & K Landscape Services Limited
Balance Sheet
As at 31 March 2021

Registered number: 04950466

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	**3**		1,841		2,803
			1,841		2,803
CURRENT ASSETS					
Debtors	**4**	667		2,211	
Cash at bank and in hand		8,112		1,598	
		8,779		3,809	
Creditors: Amounts Falling Due Within One Year	**5**	(10,615)		(10,049)	
NET CURRENT ASSETS (LIABILITIES)			(1,836)		(6,240)
TOTAL ASSETS LESS CURRENT LIABILITIES			5		(3,437)
Creditors: Amounts Falling Due After More Than One Year	**6**		(2,879)		-
NET LIABILITIES			(2,874)		(3,437)
CAPITAL AND RESERVES					
Called up share capital	**7**		1		1
Profit and Loss Account			(2,875)		(3,438)
SHAREHOLDERS' FUNDS			(2,874)		(3,437)

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

D P Ikin

Director
31 October 2021

The notes on pages 3 to 4 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Going Concern Disclosure

The financial statements have been prepared on the assumption that the company is able to carry on business as a going concern, which the director considers appropriate as he will continue to make funds available to the company in future.

1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts. Turnover includes revenue earned from the provision of landscaping and gardening services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on cost
Motor Vehicles	25% on net book value
Office equipment	25% on cost

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 1 (2020: 1)

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Office equipment	Total
	£	£	£	£
Cost				
As at 1 April 2020	2,192	11,102	570	13,864
Disposals	-	-	(40)	(40)
As at 31 March 2021	2,192	11,102	530	13,824
Depreciation				
As at 1 April 2020	680	9,983	398	11,061
Provided during the period	548	280	133	961
Disposals	-	-	(39)	(39)
As at 31 March 2021	1,228	10,263	492	11,983
Net Book Value				
As at 31 March 2021	964	839	38	1,841
As at 1 April 2020	1,512	1,119	172	2,803

4. **Debtors**

	2021	2020
	£	£
Due within one year		
Trade debtors	240	1,883
Other debtors	427	328
	667	2,211

5. **Creditors: Amounts Falling Due Within One Year**

	2021	2020
	£	£
Trade creditors	-	510
Bank loans and overdrafts	621	-
Other creditors	9,994	9,539
	10,615	10,049

6. **Creditors: Amounts Falling Due After More Than One Year**

	2021	2020
	£	£
Bank loans	2,879	-
	2,879	-

7. **Share Capital**

	2021	2020
Allotted, Called up and fully paid	1	1

8. **Related Party Transactions**

The director has made an interest free loan available to the company throughout the year of £8,558 (2020 - £7,544), repayable on demand.

9. **General Information**

D & K Landscape Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04950466 . The registered office is 45 City Road, Chester, CH1 3AE.